

IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.622.4000

www.irs.gov/newsroom

Public Contact: 800.829.1040

Procedure for Making Certain Submissions to the IRS Returns to Normal

IR-2006-189, December 8, 2006

WASHINGTON — With the reopening of the Internal Revenue Service's headquarters building, the temporary procedures for submitting certain requests and submissions will no longer be in effect. As of December 11, taxpayers should make their submissions as they normally did before the IRS building at 1111 Constitution Ave. temporarily closed due to a flood.

Beginning on December 11, taxpayers should follow the normal instructions contained in Revenue Procedures 2005-68 and 2006-1 for expedited letter ruling requests for reorganizations and section 355 distributions. See Revenue Procedures 2005-68 and 2006-1.

Taxpayers are reminded to fax an extra copy of their requests to (202) 622-7707, as indicated in section 7.02(4) of Rev. Proc. 2006-1. The temporary procedure and the temporary fax and telephone numbers provided in IR-2006-123 should not be used.

During a short transition period, **taxpayers should be aware not to fax any expedited requests from December 7th through December 11th.** Telephone and fax communications will only be interrupted during this transition period.

Normal procedures also will begin Dec. 11 for all other submissions as described in Revenue Procedure 2006-1, including all submissions related to changes in accounting method or period or a § 301.9100 request for an extension of time on a request for change in accounting method or period. This announcement supersedes the temporary procedures described in IR-2006-123 and IR-2006-140.

When hand delivering documents, **taxpayers should take into account the fact that the temporary courier desk at Crystal Mall #4 in Crystal City, Va., will close at 2 p.m. on Friday, Dec. 8.**